



CALIFORNIA TRADE AND COMMERCE AGENCY

Gray Davis
Governor

July 1999

Lon S. Hatamiya
Secretary

Attention: Chief Financial Officer/Controller

In October 1997, businesses throughout California approved a Travel and Tourism Referendum and an annual tourism marketing assessment. Funds generated from this assessment, which is now mandatory, will be used to expand California tourism marketing programs.

Please read the enclosed materials carefully. Exemptions are explained in the packet. For example, locations with annual revenues of less than \$1,000,000 and locations which derive less than 8 percent of their total California gross receipts from "travel and tourism revenue" are exempt. Even though your business may be exempt from the assessment, you must complete the enclosed form in order to be removed from the assessment list for this cycle. If you are not exempt, by completing this form and mailing it to us with payment, you will avoid being sent an invoice for a higher assessment than you might otherwise be required to pay.

To calculate your assessment for the 1998/99 cycle, we are requesting information from your income tax return for the year 1996. Future assessments will be based on your most recently filed tax returns. When you have completed the form, it must be mailed (with payment, if applicable) to our office no later than the due date shown above your mailing address on the assessment form. Businesses that fail to respond will be sent an invoice for the highest assessment within their industry segment, pursuant to the California Tourism Marketing Act. Late fees will also begin to accrue if payment is not received when due. A return envelope has been enclosed for your convenience.

While we have made every effort to avoid duplicate mailings, you may have already responded to an earlier mailing from our office. If so, please mark the enclosed form "DUPLICATE" and return it so that our records may be updated.

On the reverse side of this letter is a list of the members of the California Travel and Tourism Commission. Information about California's tourism marketing program is available on the Internet at <http://gocalif.ca.gov/tma/>.

Sincerely,

Lon S. Hatamiya, Secretary
California Trade and Commerce Agency and Chair,
California Travel and Tourism Commission

James O. Abrams, Executive Vice President
California Hotel & Motel Association and
Vice Chair, California Travel and Tourism Commission

Bob Roberts, Executive Director
California Ski Industry Association and
Vice Chair, California Travel and Tourism Commission

Note: Assessments may be passed on to your customers

Division of Tourism

Main Office

801 K Street, Suite 1600
Sacramento, CA
95814

Assessment Program

P.O. Box 2007
Sacramento, CA
95814-2007

Tel. (916) 322-3450
Fax (916) 322-3402
<http://gocalif.ca.gov>

California Travel & Tourism Commission

List of Commissioners

CHAIR – Lon Hatamiya, Secretary, California Trade and Commerce Agency

Accommodations

James J. Amorosa, Sr. Regional Vice President, Motel 6, Belmont [San Francisco Bay Area]
Greg Hendel, Owner, Director of Sales, Best Western Palm Springs [Deserts]
Chris Middleton, Vice President, American Hotels, Palo Alto [San Francisco Bay Area]
Charles H. Hayes, Managing Partner, Far Horizons 49er Trailer Park, Plymouth [Gold Country]
Glyn Davies, Past President, Simpson House Inn, Santa Barbara [Central Coast]
Gene Zanger, Partner, Casa de Fruta, Hollister [Central Coast]
Michael Gelfand, President, Terra Vista Management, Beverly Hills [Los Angeles County]
Cormac O'Modhrain, General Manager, Park Hyatt Los Angeles [Los Angeles County]
Anne Evans, Owner, Evans Hotels, San Diego [San Diego County]
Vice Chair, Jim Abrams, Executive Vice President, California Hotel & Motel Assoc., Sacramento [Gold Country]
Ted Weggeland, President, Entrepreneurial Hospitality Corp., Riverside [Inland Empire]
Bill O'Connell, Co-Owner, Stovall's Best Western, Anaheim [Orange County]

Restaurants and Retail

Ric Service, Owner, Las Casuelas Terraza, Palm Springs [Deserts]
Jeani Lund, Corporate Director of Marketing, Merv Griffin Hotels, Los Angeles [Los Angeles County]
Fritz Arko, President/C.E.O., PIER 39, San Francisco [San Francisco Bay Area]
Ted Burke, Owner, Shadowbrooke Restaurant, Capitola [San Francisco Bay Area]
Ted Balestreri, General Managing Partner, Cannery Row Company, Monterey [Central Coast]
John Kautz, Chairman, Ironstone Vineyards, Murphys [Gold Country]
Jim Pardini, President, Pardini's Restaurants, Fresno [Central Valley]

Attractions and Recreation

Steve Lew, Vice President, Universal Studios Hollywood, Universal City [Los Angeles County]
Vice Chair, Bob Roberts, Executive Director, California Ski Industry Association, San Francisco [High Sierra]
William Davis, Executive Vice-President and General Manager, Sea World of California, San Diego [San Diego County]
Dennis Harmon, President, Heavenly Ski Resort, South Lake Tahoe [High Sierra]
John Koeberer, President, California Parks Company, Red Bluff [Shasta Cascade]

Transportation and Travel Services

Anastasia K. Mann, Chairman & C.E.O., Corniche Travel, West Hollywood [Los Angeles County]
Robert Neuberger, Director of Business Development, Avis Rent A Car, El Segundo [Los Angeles County]
Jerry O'Connell, President, Pacific Coast Sightseeing/Gray Line of Anaheim – Los Angeles [Orange County]
Rita Vandergaw, Director, Marketing & Public Relations, Port of San Diego [San Diego County]
Michael Gallagher, President, CityPass, San Francisco [San Francisco Bay Area]
Mike Fife, President, Palm Springs Desert Resorts Convention and Visitors Bureau, Rancho Mirage [Deserts]
George Kirkland, President, Los Angeles Convention/Visitors Bureau, Los Angeles [Los Angeles County]
John Marks, President, San Francisco Convention and Visitors Bureau, San Francisco [San Francisco Bay Area]

[Region represented shown in brackets.]

Caroline P. Beteta, Executive Director
801 K Street, Suite 1600
Sacramento, CA 95814
Tel. (916) 444-4429
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STATE OF CALIFORNIA
Trade and Commerce Agency
P.O. Box 2007
Sacramento, CA 95812-2007

CALIFORNIA TOURISM MARKETING ACT

(Government Code Sections 15372.60 et seq.)

Tourism Assessment Form

Completion of this form is required by state law:

- ◆ to meet annual filing requirements of the California Tourism Marketing Act;
- ◆ to claim exemption status; and/or
- ◆ to amend previously submitted information.

Businesses with multiple California locations can either complete this form for each location or utilize a Tourism Assessment Spreadsheet listing all locations. For assistance please call (916) 322-3450.

Background

The California Tourism Marketing Act, adopted in 1995, authorized a referendum of California businesses that benefit from travel and tourism spending. The tourism marketing referendum was passed in October 1997. It established the California Travel and Tourism Commission (CTTC) and a statewide marketing fund derived from mandatory assessments. The California Trade and Commerce Agency is responsible for assessment collection.

The rate of assessment is \$450 per million dollars of travel and tourism revenue. This equates to 90 cents for each \$2,000 in travel-generated sales. Specific exemptions and exclusions apply. The intent of the California Tourism Marketing Act is that only business locations that benefit from travel and tourism should be subject to assessment. Businesses receiving this packet are required to file the enclosed Tourism Assessment Form to determine whether or not they must pay an assessment fee for the current year. The Act states that businesses may pass fees along to customers.

California is the number one travel destination in the United States, and ranks in the top three of the state's global industries along with Agriculture and Manufacturing. Last year, the travel and tourism industry generated \$65 billion in direct expenditures for the state, and directly employed nearly 700,000 Californians. With increased competition from both domestic and international destinations, it is imperative that companies like yours, which benefit directly from travel and tourism related expenditures, actively participate in the promotion of California to stem the current 15% loss of visitor share of market in our state. Assessment funds will be used for such activities as: multi-million dollar television and print advertising to stimulate traveler interest in visiting California; promotion of lesser-known and under-utilized destinations within California; and cooperative marketing partnerships to benefit regions, groups of like businesses and/or companies new to tourism.

The California Travel and Tourism Commission recognizes that some individual business locations that receive this form may receive negligible benefit from travel and tourism and therefore will be EXEMPT from any assessment. The only way the Commission will know that your business is exempt, is if you complete and return the enclosed form. Specific exemptions are defined on Page 5 but, basically, you are NOT SUBJECT TO ASSESSMENT during this cycle or, perhaps, ever, if:

- You are a Public Body;
- You are not in an industry segment listed on Page 6;
- Your California gross receipts are less than \$1,000,000;
- Less than 8 percent of the California gross receipts for this business is "travel and tourism revenue";
- You are a travel agency/tour operator that receives less than 20 percent of your California gross receipts from travel and tourism to places within California;
- You are a regular route intrastate and interstate bus service; or
- After completing the calculations on the Tourism Assessment Form, you determine that the travel and tourism assessment would be less than \$50 for this business location.

For assistance, please call (916) 322-3450, Monday through Friday 8:00 a.m. through 5:00 p.m. You may also receive information about California's tourism marketing activities and the tourism assessment program on our website at <http://gocalif.ca.gov/tma/>.

General Instructions

**All businesses receiving this form are required to provide the information requested.
The information must be true, correct and complete.**

Multiple Locations: Businesses with multiple California locations (see Business Location in Key Definitions on Page 5) can either complete a Tourism Assessment Form for each location or utilize a Tourism Assessment Spreadsheet listing all locations.

Change of Ownership/Close of Business: The owner of record as of the printed due date is liable for the entire assessment, unless an Authorized Representative provides us with an affidavit of change of ownership/close of business clearly stating that another party is responsible for all or part of the assessment. Please contact us for more information.

Submitting the Form: The Tourism Assessment Form must be completed and payment must be postmarked by the due date shown on the front of the form above the mailing address. Mail your form and make checks payable to: **California Travel and Tourism Commission (CTTC), P.O. Box 2007, Sacramento, CA 95812-2007.**

Penalties: A late fee of 10% per annum will be assessed on late payments. Any business failing to provide information necessary to determine its assessment shall owe an amount representing the highest assessment level for its segment. (California Government Code Section 15372.110 (b)). Late fees and penalties shall commence 30 days after the printed due date and shall be in addition to any assessment fees owed.



**COMPLETE AND RETURN THIS FORM, WITH PAYMENT DUE,
BY THE DATE SHOWN ON THE MAILING LABEL**

California Tourism Marketing Act

TOURISM ASSESSMENT FORM 98/99

**A TOURISM ASSESSMENT FORM MUST BE COMPLETED FOR EACH BUSINESS LOCATION
UNLESS A TOURISM ASSESSMENT SPREADSHEET IS COMPLETED.**

For assistance call (916) 322-3450

Billing Name & Address

Location Name & Address

1 If one or more of the preprinted addresses is incorrect (or missing), please enter the correct information below.

- | | |
|---------------------------|---------------------------------------|
| a) Business Name _____ | d) Location Name (if different) _____ |
| b) Mailing Address _____ | e) Address _____ |
| c) City, State, ZIP _____ | f) City, State, ZIP _____ |

2 Enter the Federal Employer Identification Number (FEIN) for this business **2** _____
(If none, it is mandatory to enter the Social Security Number of the primary owner) (Enter FEIN or SSN)

3 Refer to "Exempt Business or Exempt Business Location" in the Key Definitions and the Industry Categories/Segments.

3a) If your business location derives the greatest portion of its California gross receipts from an Industry Segment **not listed** on Page 6, enter the number 1 in this box and state the principal activity:

3b) If any of the following (please refer to Definitions on Page 5 for an explanation of several of the following terms) apply to this Business Location, enter the number 2,3,4, or 5 in this box:

- | | |
|--|---|
| (2) travel agency/tour operator, less than 20% from within California; | (4) less than 8% of gross receipts from travel and tourism; |
| (3) public body; | (5) gross receipts less than \$1 million. |

If you have placed a number in box 3a or 3b, you are an Exempt Business or Exempt Business Location. Go directly to line 13. Otherwise, go to line 4.

4 Enter the code number of the one Industry Segment (Page 6) from which the Business Location earns the greatest portion of its California gross receipts (e.g. the "Bed and Breakfast Inn" code number is A100)..... **4** _ _ _ _

5 Optional payment of maximum assessment (\$250,000). If you voluntarily decide to pay the maximum assessment, enter "\$250,000" on line 5 and send check/money order in the amount of \$250,000 payable to: California Travel and Tourism Commission. Go directly to line 12..... **5** _____ | 00

6 Enter the ending month and year of your accounting period from your 1996 income tax return. (For example, for the calendar year 1996, enter 12/96) **6** _____ / _____

7 Enter your California gross receipts for the period on line 6, reportable to the Franchise Tax Board for income tax purposes for this Business Location (refer to definition on page 5). DO NOT attach copies of income tax returns. If your business has changed ownership/closed, go directly to line 12. Businesses that have changed ownership/closed are required to submit an affidavit to the Office pursuant to Government Code section 5357 (g). For information about the affidavit, call the Office.

..... **7** _____ | 00

8 From the amount on line 7, **subtract exempt revenues** (as defined on Page 5) and enter the **balance** here..... **8** _____ | 00

9 Enter the estimated percentage of line 8, in two decimal points, that is derived from travel and tourism revenue, e.g. 23% would be written as 0.23 (refer to Page 5 Definitions). The percentage of travel and tourism revenue shall be estimated for the accounting period ending on the date specified on line 6.....

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You are not required to show your method of calculating your percentage of travel and tourism but are required to retain it for three years and to produce it if requested.

If line 9 is less than .08, you are an exempt business location, and not subject to a travel and tourism assessment. Go directly to line 13.

If line 9 is equal to or greater than .08, go to line 10.

10 Multiply line 8 by line 9 and enter the result here (e.g. \$1,000,000 x 0.65 = \$650,000)..... **10** _____ | 00

11 Multiply line 10 by .00045 (assessment rate) and enter the result on line 11 (rounded to the nearest dollar). This is your travel and tourism assessment. To avoid penalties, payment must be postmarked not later than thirty (30) days following the due date printed on the label..... **11** _____ | 00

If line 11 is less than \$50, you are an exempt business location, and not subject to a travel and tourism assessment. Go directly to line 13.

If line 11 is equal to or greater than \$50, make check or money order for total amount due payable to: California Travel and Tourism Commission

12 (Optional) Check one of the following boxes to indicate either the month you would prefer to receive the next Tourism Assessment Form or that your business has been closed or sold. (The Trade and Commerce Agency reserves the right to determine how mailings will be scheduled but will take business preferences into account whenever possible.)

☐ July ☐ January ☐ Business opened/closed/sold
(Circle one)
Date: _____

13 Under penalties of perjury, I declare that I have examined the above information and to the best of my knowledge and belief, it is true, correct, and complete.

_____ Authorized Representative <small>Please Print</small>	_____ Title	_____ Signature
(_____) _____ Phone Number	(_____) _____ Fax Number	_____ Date
E-Mail Address: _____(optional)		

MAIL THE COMPLETED FORM WITH PAYMENT IN THE RETURN ENVELOPE PROVIDED.

If you did not receive a return envelope or have misplaced it, return the form, with payment, payable to: California Travel and Tourism Commission (CTTC), and send to the California Trade and Commerce Agency, P.O. Box 2007, Sacramento, CA 95812-2007.

For assistance, please call **(916) 322-3450 Monday through Friday 8:00 a.m. to 5:00 p.m.** Information about the state tourism marketing program and the assessment program is available on the internet at <http://gocalif.ca.gov/tma>.

A person who provides false information is civilly liable for up to \$10,000 in addition to the amount of assessment (Government Code Section 15372.121). The inclusion of a social security number or FEIN is required pursuant to the provisions of the California Marketing Act (Government Code Section 15372.60 et seq.). The number will be used as an identifier for the business location.

Key Definitions

Assessment - The amount of annual fees owed by the business location.

Authorized Representative - A person authorized by the business to provide the information and sign the Tourism Assessment Form. Examples of authorized representatives include sole proprietors, corporate officers, general partners, and fiduciaries.

Business - An individual (sole proprietor), partnership, fiduciary, corporation, association, limited liability company, or any other business organization, whether operating on a profit or nonprofit basis.

Business Location - The street address where travel and tourism revenues are generated by a business. **A Tourism Assessment Form must be filed for each business location, unless a completed Tourism Assessment Spreadsheet is filed.** A business has more than one location if the activities of the business have different street addresses. Two or more street addresses within a single building or two or more street addresses within a single site (contiguous property under common ownership) shall be treated as one Business Location and as a single address.

California Gross Receipts - Gross receipts, less returns and allowances from sales in California. For example, the amount shown on line 1c on Schedule F (FTB Form 100); Line 3 on Schedule C (IRS Form 1040), or for multi-state operations, Column (b) on Line 3 of FTB Schedule R-1 (Total sales). For travel agencies, income from commissions and fees derived from sales of travel to places within California.

Exempt Business or Exempt Business Location -

- (1) Any business location whose principal activity is not included in the list of Industry Segments on page 6.
- (2) Any travel agency, tour operator, packager or wholesaler that derives less than 20 percent of its California gross receipts (from commissions and fees, in the case of travel agencies) from sales of travel to places within California;
- (3) A public body;
- (4) Any business location that derives less than 8 percent of its California gross receipts from travel and tourism revenue;
- (5) Any business location with California gross receipts of less than \$1,000,000 for the tax year requested on line 6 of the Form, and/or
- (6) Any business location for which the travel and tourism assessment (from line 11) is less than \$50.

Exempt Revenues - The following revenues shall be subtracted from California gross receipts (Line 7) prior to entering an amount on Line 8 of the Tourism Assessment Form:

Attractions and Recreation Category - revenues from rentals of more than 30 days for each of the following: canoes, houseboats, pleasure boats, rowboats, sailboards, surfing equipment and spaces in marine and yacht basins.

Travel and Transportation Category - All revenues from interstate transportation and sales of diesel fuel. All revenues from regular route intrastate and interstate bus service.

Industry Category - There are four industry categories: A) Accommodations; B) Restaurants and Retail; C) Attractions and Recreation, and D) Transportation and Travel Services. Please see page 6 for a listing of industry segments within each category. An industry category is the sum of all industry segments contained within that industry category. For example, the accommodations industry category is the sum of its industry segments, including motels, vacation lodges and ski lodges.

Industry Segment - Subsets of industry categories subject to assessment. Please see page 6 for a listing of industry segments within each industry category.

Public Body - A public entity or a corporation where a majority of the corporation's board of directors is appointed by a public official or public entity, or serves on the corporation's board of directors by virtue of being elected to public office, or both. As used herein, a "public entity" is an agency, department or instrumentality of the United States, State of California, or any political subdivision thereof. As used herein, a "public official" is an employee of a public body or a person elected to the public body, who serves as a representative of that public body when making the appointment.

Tourism Assessment Spreadsheet - A spreadsheet created for businesses with more than one California business location. A spreadsheet is available by calling (916) 322-3450.

Travel and Tourism Revenue - California gross receipts derived from expenditures to and/or within California by people who (1) travel at least 50 miles from home, one way, for purposes other than commuting to work or school; or (2) have an overnight accommodation as part of the travel, regardless of the distance or purpose traveled. "Home" as used in the definition of travel and tourism revenue means the place where the person has resided for the most recent 31 consecutive days.

INDUSTRY CATEGORIES/SEGMENTS

1998/1999

A ACCOMMODATIONS

A100 Bed and breakfast inn
A105 Campgrounds
A110 Campsite
A115 Casino hotel
A120 Dude ranch
A125 Hotels
A130 Hotel, franchised
A135 Inns
A140 Lodging house, except organization
A145 Lodging house, organization
A150 Motels
A155 Motel, franchised
A160 Motor Inn
A165 Recreational vehicle parks
A170 Resort hotel
A175 Resort hotel, franchised
A180 Seasonal hotel
A185 Ski lodge
A190 Tourist camps, cabins, cottages, and courts
A195 Trailer park
A200 Vacation lodges

B RESTAURANTS & RETAIL *

B100 American restaurant
B105 Barbecue restaurant
B110 Cajun restaurant
B115 Carry-out only (except pizza) restaurant
B120 Chicken restaurant
B125 Chinese restaurant
B130 Commissary restaurant
B135 Drive-in restaurant
B140 Ethnic food restaurants
B145 Family restaurant, chain
B150 Family restaurant, independent
B155 Fast-food restaurant, chain
B160 Fast-food restaurant, independent
B165 Fast-food stand
B170 French restaurant
B175 German restaurant
B180 Greek restaurant
B185 Health food restaurant
B190 Indian/Pakistan restaurant
B195 Italian restaurant
B200 Japanese restaurant
B205 Korean restaurant
B210 Lebanese restaurant
B215 Lunch counter (restaurant)
B220 Mexican restaurant
B225 Pakistani restaurant
B230 Pizza restaurants
B235 Seafood restaurants
B240 Spanish restaurant
B245 Sushi bar
B250 Steak restaurant
B255 Thai restaurant
B260 Vietnamese restaurant

EATING PLACES

B300 Box lunch stand
B305 Buffet (eating places)
B310 Cafeteria *
B315 Cafe
B320 Chili stand
B325 Coffee shop
B330 Concessionaire
B335 Contract food services *
B340 Delicatessen (eating places)
B345 Diner
B350 Dinner theater
B355 Eating places
B360 Food bars
B365 Frozen yogurt stand
B370 Grills (eating places)
B375 Hamburger stand
B380 Hot dog stand
B385 Ice cream stands or dairy bars
B390 Luncheonette
B395 Lunchroom
B400 Oyster bar
B405 Pizzeria, chain

B410 Pizzeria, independent
B415 Sandwiches and submarines shop
B420 Seafood shack
B425 Snack bar
B430 Snack shop
B435 Snow cone stand
B440 Soda fountain stand
B445 Soft drink stand

DRINKING PLACES

B500 Drinking places
B505 Bar (drinking places)
B510 Bars and lounges
B515 Beer garden (drinking places)
B520 Cocktail lounge
B525 Saloon
B530 Tavern (drinking places)
B535 Wine bar

NIGHT CLUBS

B600 Night clubs
B605 Cabaret
B610 Discotheque

RETAIL

B700 Art dealers
B705 Athletic shoes
B710 Books
B715 Camera, photo
B720 Children's apparel
B725 Children's shoes
B730 Computer & software
B735 Department stores, discount
B740 Department stores, non-discount
B745 Family apparel
B750 Family shoes
B755 Florists
B760 Gems and precious stones
B765 Gift, novelty: souvenir
B770 Hobby, toys, games
B775 Jewelry
B780 Luggage, leather
B785 Men's shoes
B790 Men's/boys apparel
B795 Misc. apparel
B800 Misc. general merchandise stores
B805 Misc. home furnishings
B810 News stands
B815 Optical
B820 Radio, television, electronics
B825 Record & tape
B830 Specialty sporting goods
B835 Sporting goods
B840 Stationery
B845 Tobacco
B850 Variety Stores
B855 Women's apparel
B860 Women's shoes
B865 Women's specialty apparel

C ATTRACTIONS AND RECREATION

C100 Aerial tramway or ski lift, amusement or scenic
C105 Air shows
C110 Amusement concession
C115 Amusement parks
C120 Amusement ride
C125 Animal and reptile exhibit, w/admission fee
C130 Aquarium, w/admission fee
C135 Aquariums and zoological gardens, w/admission fee
C140 Arboretum, w/admission fee
C145 Art gallery, w/admission fee
C150 Art gallery, noncommercial, w/admission fee
C155 Arts or science center w/admission fee
C160 Ballet production
C165 Beach & water sports equipment rental & svcs
C170 Botanical garden, w/admission fee
C175 Cave operation
C180 Concession operator
C185 Fair
C190 Festival operation
C195 Fishing boats, party, operation
C200 Fishing lakes and piers, operation

C205 Gambling establishment
C210 Gambling machines, operation
C215 Historical society, w/admission fee
C220 Hot air balloon rides
C225 Houseboat rentals, rev. on rental of 30 days or less
C230 Marine basins, rev. on rental of 30 days or less
C235 Museum, w/admission fee
C240 Observation tower operation
C245 Opera company
C250 Pack train, for amusement
C255 Performing arts center production
C260 Pier, amusement
C265 Planetarium, w/admission fee
C270 Plays, road and stock companies
C275 Pleasure boat rental, rev. on rental of 30 days or less
C280 Recreation equipment rental
C285 Repertory, road/ stock companies; theatrical
C290 Rodeo operation
C295 Rowboat and canoe rental, rev. on rental of 30 days or less
C300 Saddlehorse rental of 30 days or less
C305 Sailboat rental, rev. on rental of 30 days or less
C310 Scenic railroads for amusement
C315 Ski rental concession
C320 Spas
C325 Sporting goods rental (not elsewhere classified)
C330 Summer theater
C335 Surfing equip. rental, rev. on rental of 30 days or less
C340 Symphony orchestra
C345 Theatrical companies
C350 Theme park, amusement
C355 Tourist attraction, commercial
C360 Tourist attractions, amusement park concessions and rides
C365 Waterslide operation
C370 Wax museum, commercial
C375 Yacht basins, rev. on rental of 30 days or less
C380 Zoological garden, commercial
C385 Zoological garden, noncommercial, w/admission fee

D TRANSPORTATION AND TRAVEL SERVICES *

D100 Airport ground transportation service
D105 Automobile rental, with driver
D110 Charter buses, excursions except interstate, revenue reportable to PUC
D115 Cruise ships/deep sea passenger transport, revenue reportable to PUC
D120 Excursion boat operators/inland water local tour
D125 Ferries operating across rivers or w/in harbors
D130 Filling stations, gasoline (exempt sales of diesel fuel)
D135 Gasoline service stations (exempt sales of diesel fuel)
D140 Inland water taxis/ferries
D145 Intercity highway transport, special service
D150 Interstate bus line, revenue reportable to PUC
D155 Intraport transportation
D160 Limousine rental, with driver
D165 Local bus charter service
D170 Local passgr transpntn, not elsewhere classified
D175 Local rental transportation
D180 Marine service station
D185 Motor home rental
D190 Motorcycle rental
D195 Passenger car rental
D200 Rafting tours
D205 Recreational vehicle rental
D210 Rent-a-car service
D215 Sightseeing boats
D220 Sightseeing bus, revenue reportable to PUC
D225 Taxicabs
D230 Tour and guide services
D235 Tour operators/packagers & wholesalers
D240 Travel agencies
D245 Water taxis

*Excluded: (a) contract feeders serving hospitals, schools, prisons, employee cafeterias and/or restaurants, (b) catering vendor trucks serving job sites and other employment locations, (c) restaurants on university campuses and military basis, and (d) regular route intrastate and interstate bus service.